

FIG. 1

2/16

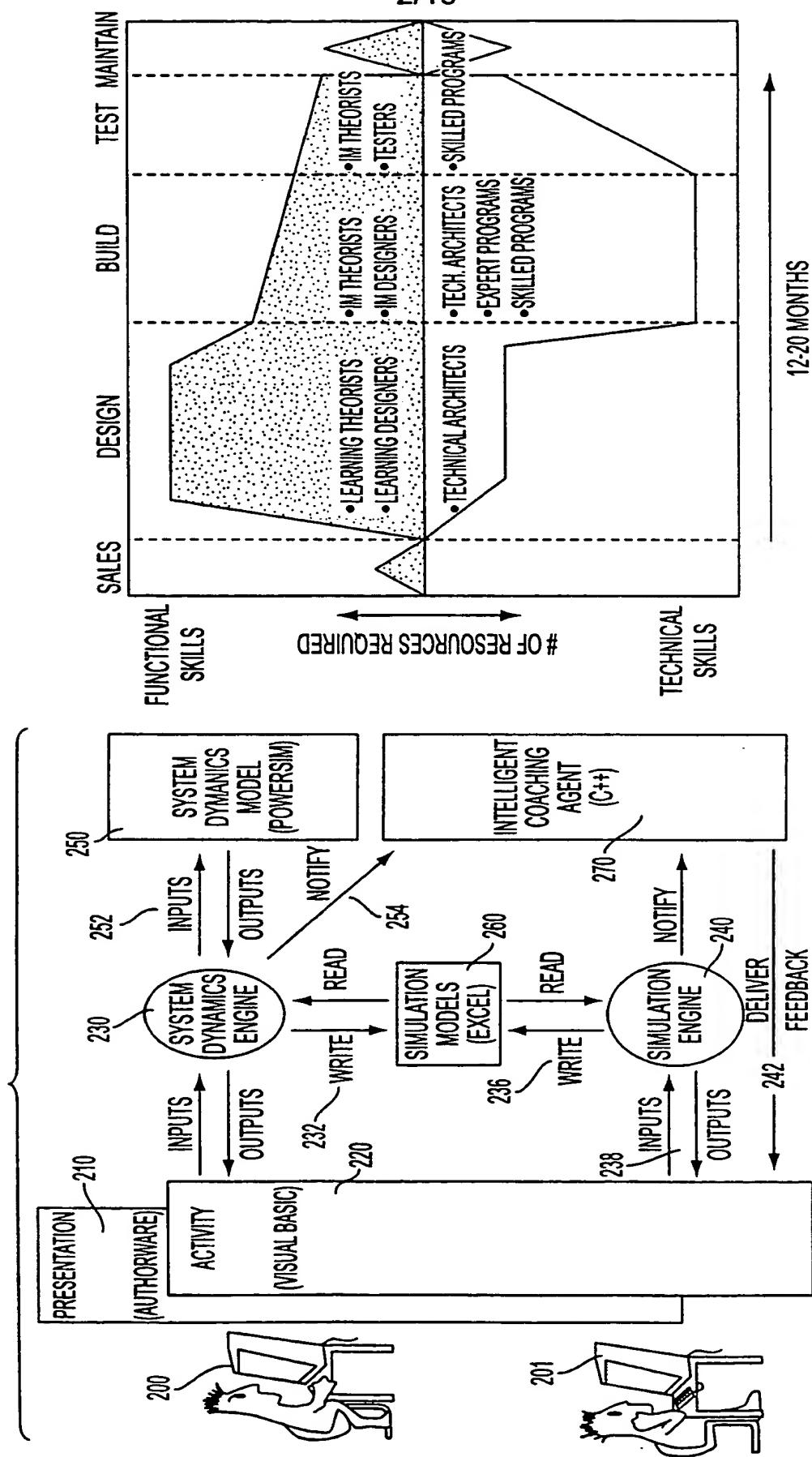


FIG. 2

FIG. 3

3/16

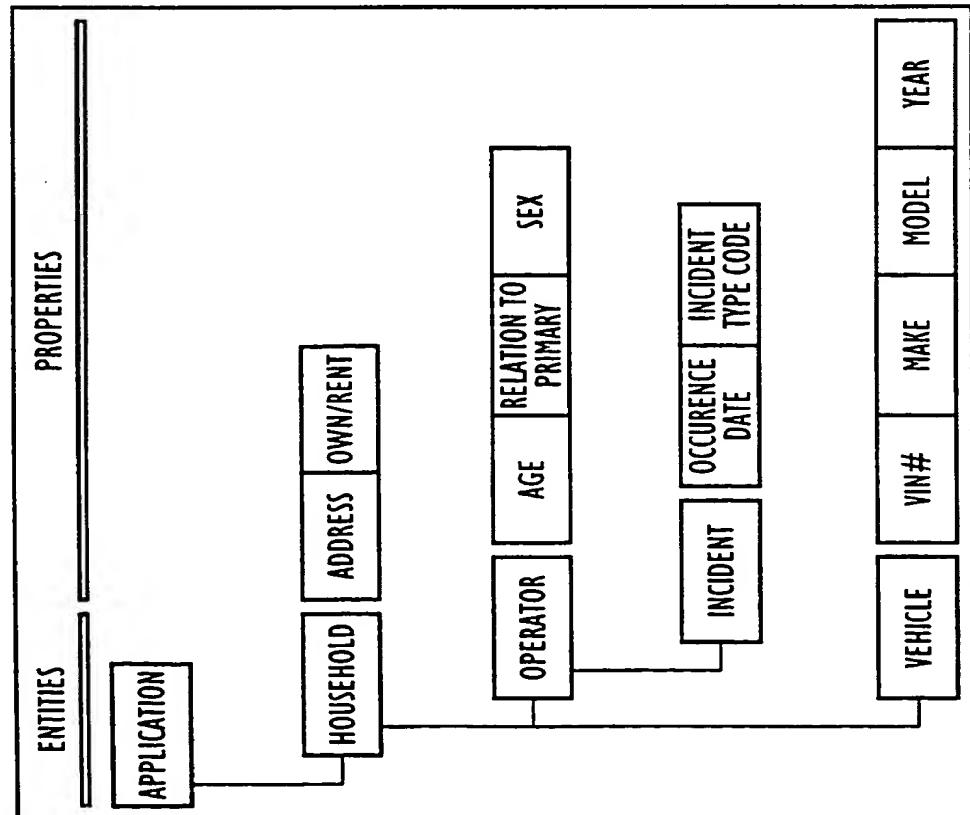
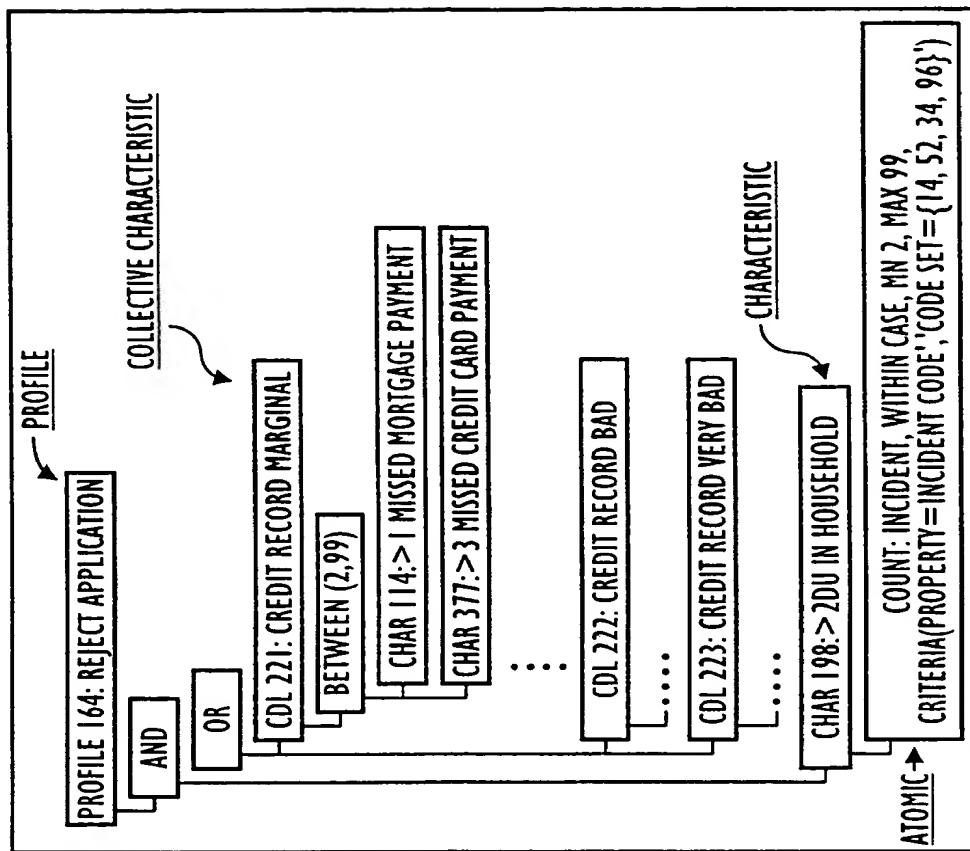


FIG. 5

FIG. 4

4/16

RECORD TRANSACTIONS

PREPARE FOR  
MEETING

JOURNALIZE

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

INTERNAL DOCUMENT	ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
E BIKES				
DATE: 01/02				
DESCRIPTION	AMOUNT			
START UP INVESTMENT REBATES FROM CORPORATE	210,000.00			
RECEIVED IN CASH				
TOTAL:	210,000.00			

NEXT

BACK

1 OF 2

EXIT

TIME

GLOSSARY

?

ASSISTANT

TEAM

ACCOUNTING  
CONCEPTS

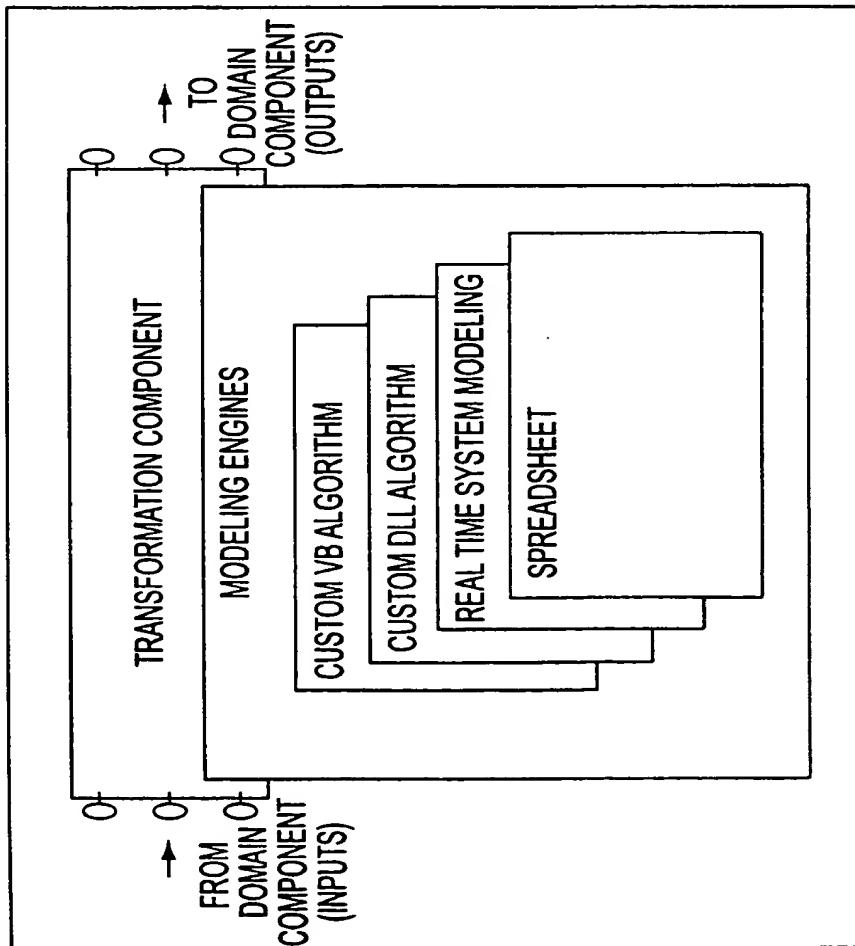


FIG. 7

FIG. 6

5/16

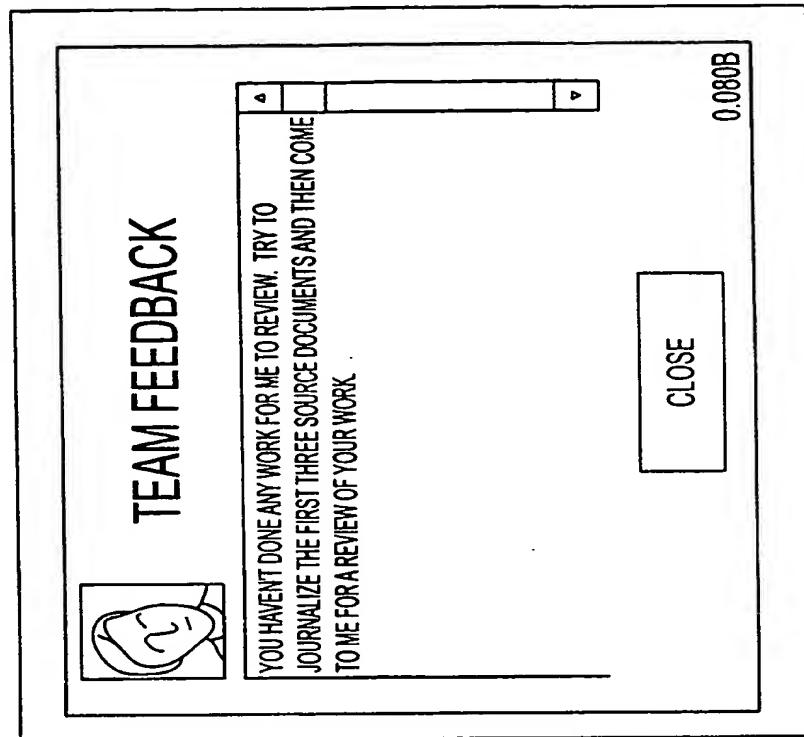
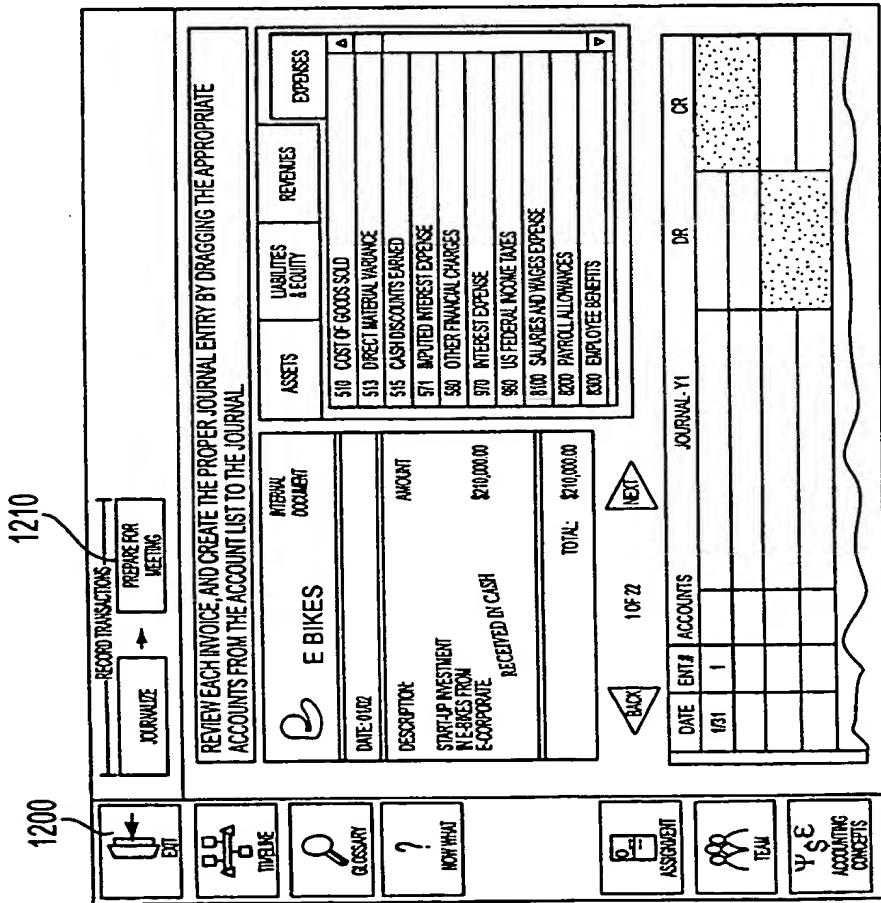


FIG. 9



6/16

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.					
<b>8c</b> <i>Blue Chip Securities</i> <b>SETTLEMENT INVOICE</b>		DATE: 01/02	INV.#: 6578-31	<b>ASSETS</b> <b>LIABILITIES &amp; EQUITY</b> <b>REVENUES</b> <b>EXPENSES</b>	
		<b>DESCRIPTION:</b> <i>\$150,000.00 GOVERNMENT BONDS</i>		<b>379 PAYROLL TAXES ACCRUED</b> <b>380 EMPLOYEE BENEFIT COST ACCRUED</b> <b>381 OTHER TAXES ACCRUED</b> <b>391 ACCRUED EXPENSES</b> <b>401 DEFERRED INCOME</b> <b>419 RESERVE FOR SUNDRY LOSSES</b> <b>421 RESERVE FOR REPLACEMENT</b> <b>462 FOREIGN CURRENCY TRANSLATION ADJ</b> <b>471 PAID-IN CAPITAL</b> <b>481 RETAINED EARNINGS 1/1</b>	
		<b>NOTE FROM MANAGEMENT:</b> <b>WE WANT TO USE THE ENTIRE \$210,000.00 WE GOT FROM CORPORATE THIS MONTH, SO WE PURCHASED THESE BONDS SO WE CAN EARN SOME INTEREST.</b>		<b>TOTAL: \$150,000.00</b>	
<b>NEXT</b>  <b>2 OF 22</b> 					
<b>JOURNAL - Y1</b> <b>DR</b> <b>CR</b>					
<b>DATE</b>	<b>ENT#</b>	<b>ACCOUNTS</b>			
1/31	2	30 ACCOUNTS RECEIVABLE	\$150,000.00		
		10 CASH	\$150,000.00		

FIG. 10

FIG. 11

7/16

TEAM FEEDBACK



IN LOOKING AT YOUR FIRST THREE JOURNAL ENTRIES:

- SOURCE DOCUMENT 1 IS JOURNALIZED INCORRECTLY. CONSIDER WHAT ACCOUNTS ARE AFFECTED WHEN CASH IS RECEIVED BY THE BUSINESS.
- YOU HAVE INCORRECTLY JOURNALIZED SOURCE DOCUMENT 2. TAKE ANOTHER LOOK AT THE TRANSACTION DETAILS.
- YOU HAVE INCORRECTLY RECOGNIZED SOURCE DOCUMENT 3 AS AN EXPENSE. HOWEVER, YOU NEED TO SELECT A DIFFERENT EXPENSE ACCOUNT FOR YOUR ENTRY.

**CLOSE** 0.0808

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
379 PAYROLL TAXES ACCRUED			
380 EMPLOYEE BENEFIT COST ACCRUED			
381 OTHER TAXES ACCRUED			
391 ACCRUED EXPENSES			
401 DEFERRED INCOME			
419 RESERVE FOR SUNDRY LOSSES			
421 RESERVE FOR REPLACEMENT			
462 FOREIGN CURRENCY TRANSLATION ADJ			
471 PAID-IN CAPITAL			
481 RETAINED EARNINGS 1/1			

PAID IN CASH

ACCOUNT NUMBER: 001362  
INVOICE NUMBER: 5438169  
INVOICE DATE: 01/24  
AMOUNT DUE: \$700.00

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

SUMMARY OF CHARGES  
PHONE BILL: \$660.37  
TAX: \$39.63  
TOTAL AMOUNT DUE: \$700.00

**NEXT**

3 OF 22

DATE	ENT.#	ACCOUNTS	JOURNAL Y1	DR	CR
1/31	3	8506 UTILITIES EXPENSE		\$700.00	
					\$700.00
		10 CASH			

**BACK**

FIG. 13

FIG. 12

8/16

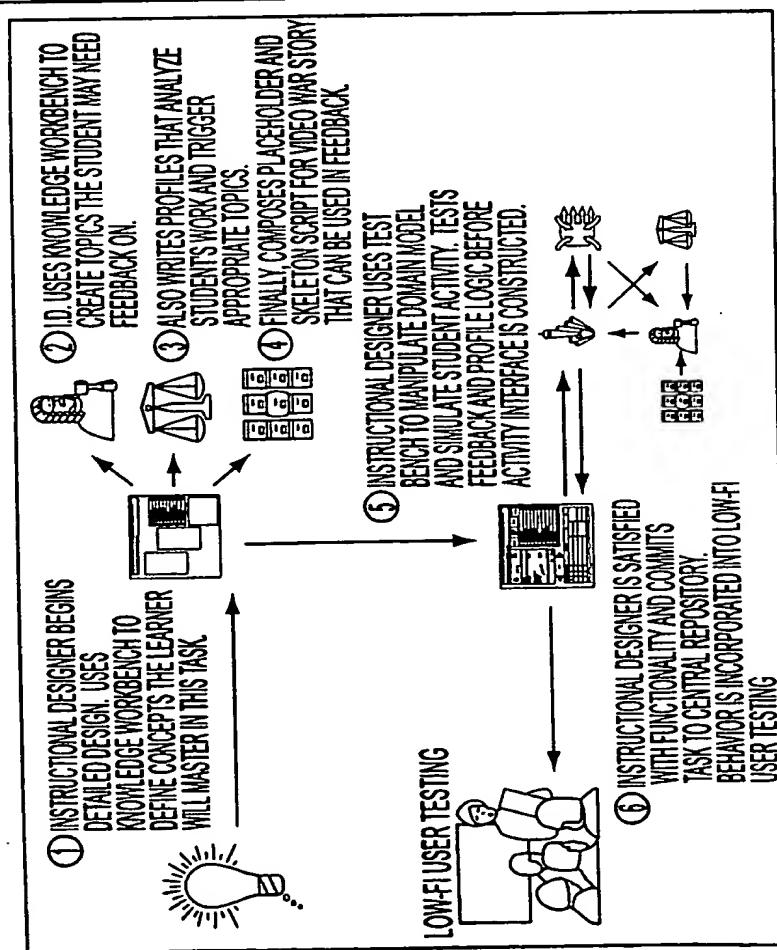
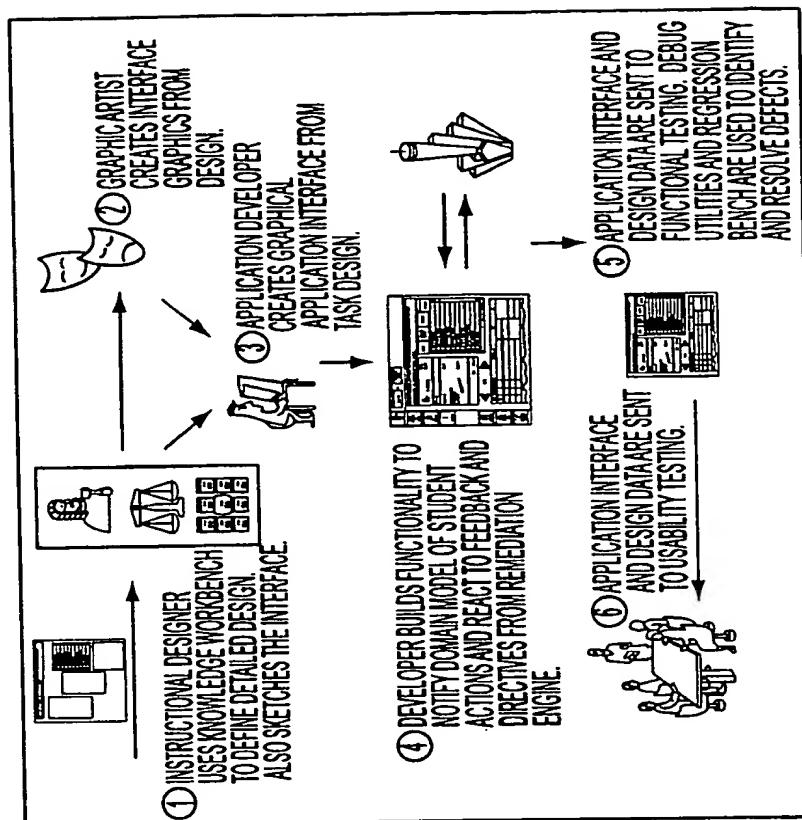


FIG. 15

FIG. 14

9/16

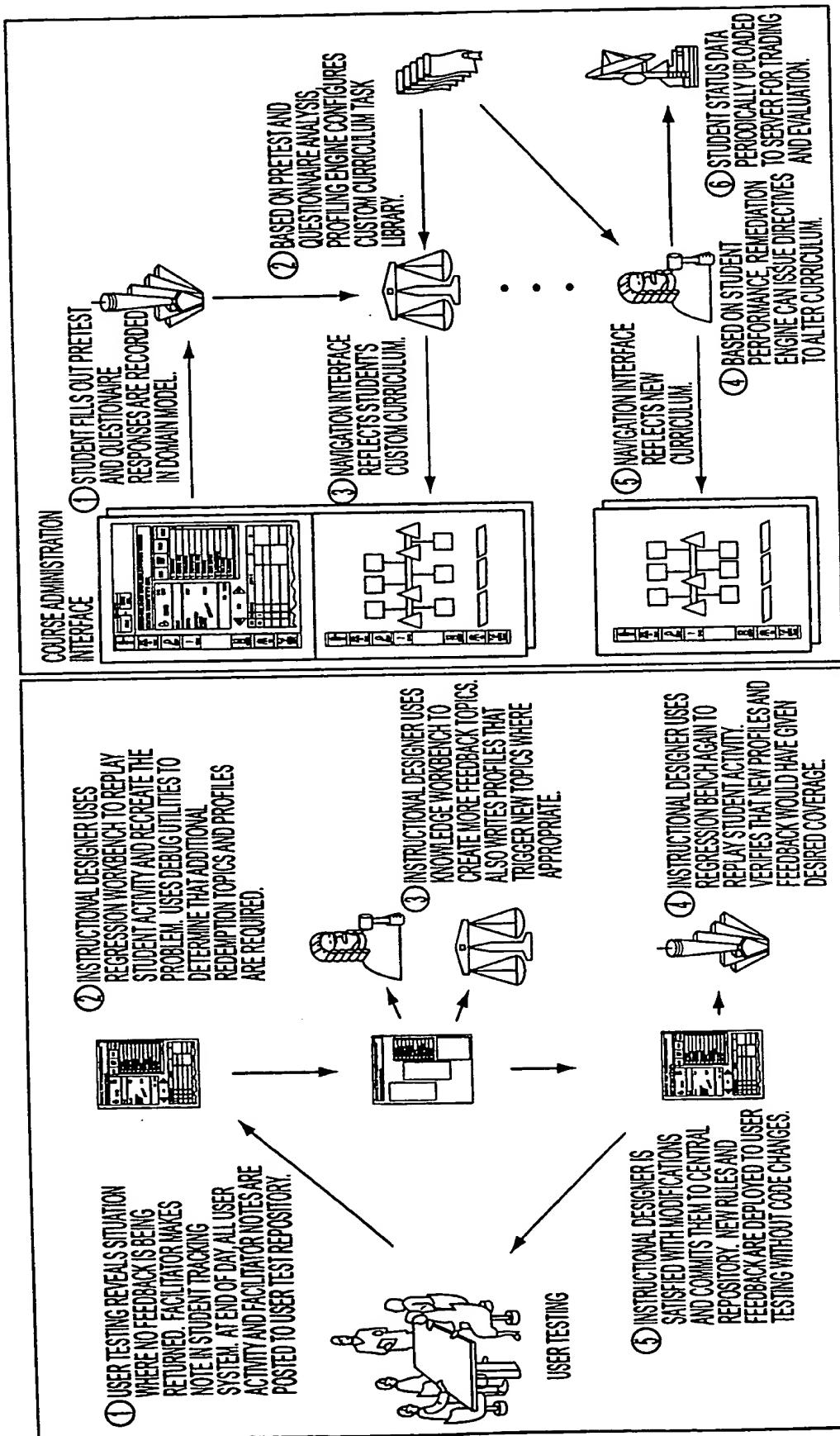


FIG. 17

FIG. 16

10/16

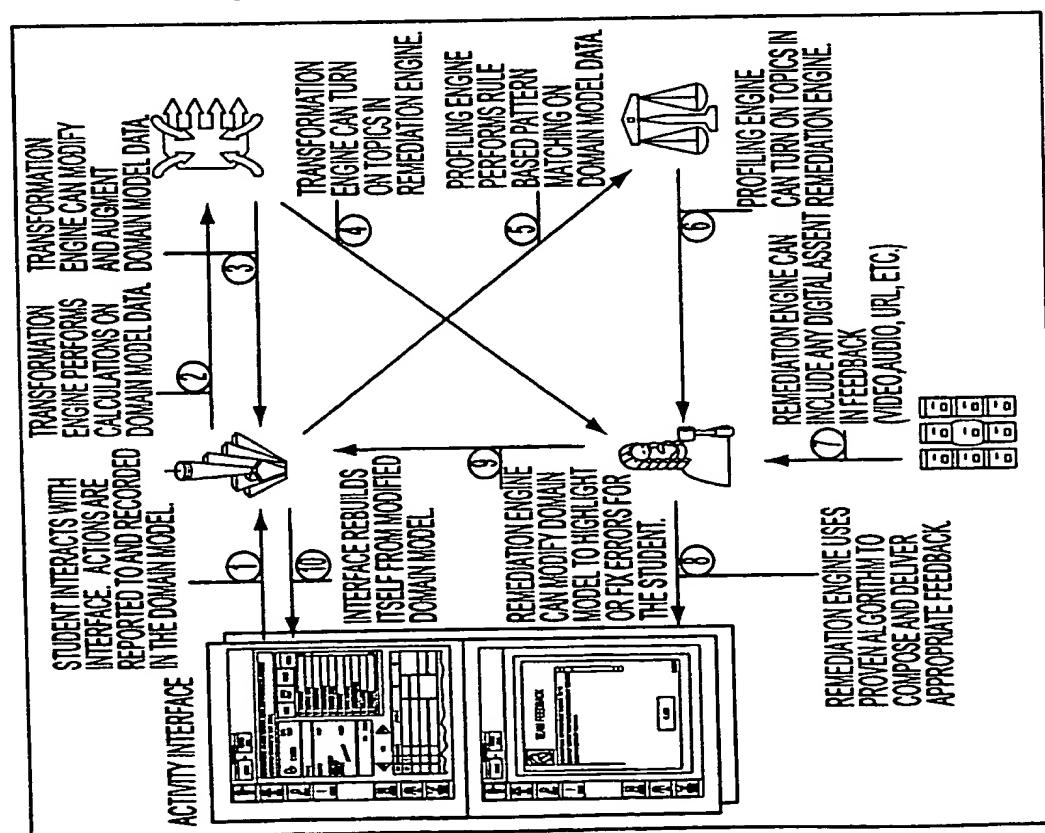
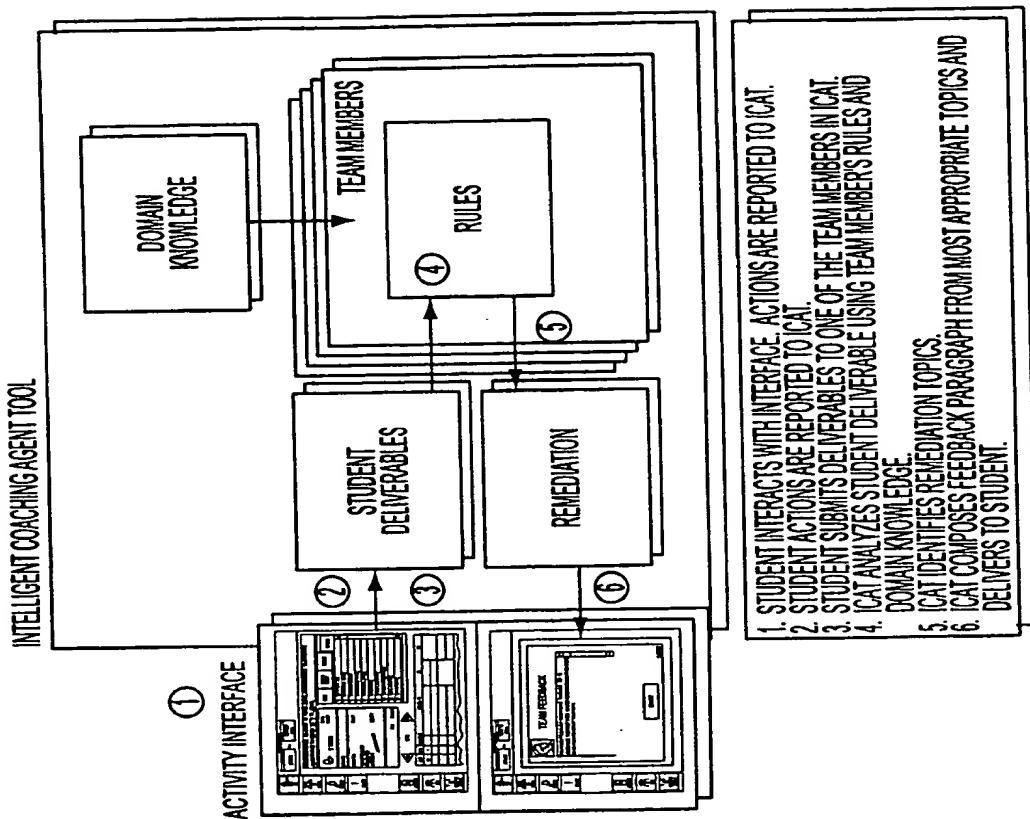


FIG. 19

FIG. 18

11/16

FIG. 21

FIG. 20

12/16

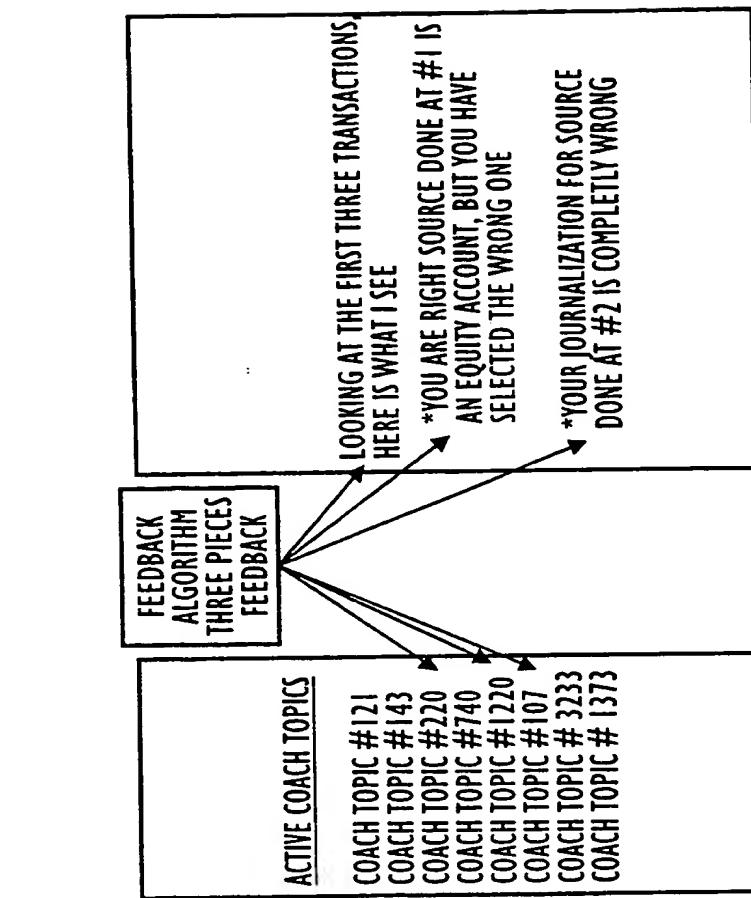


FIG. 23

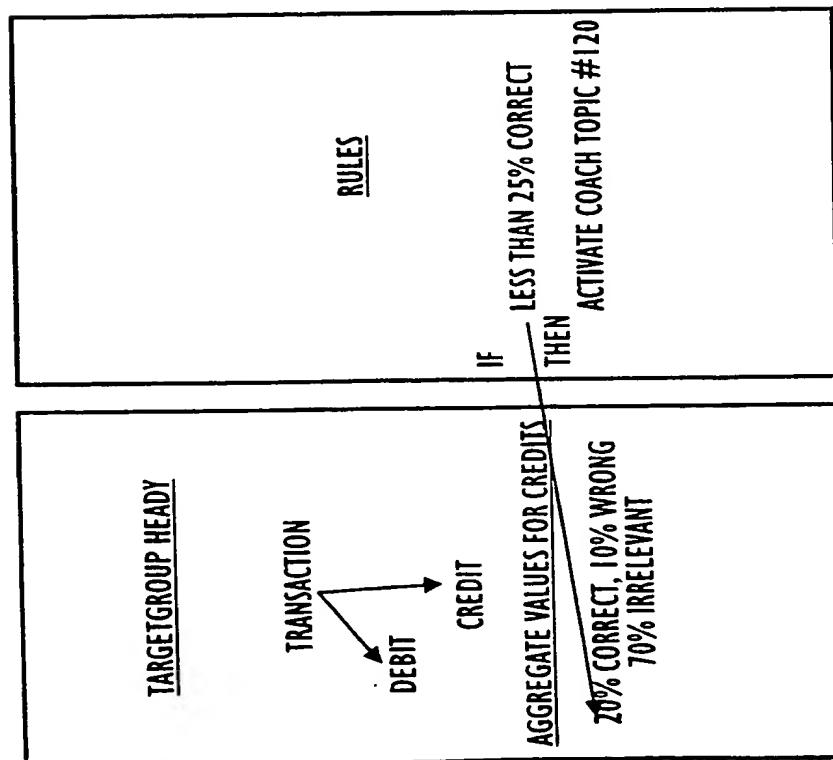
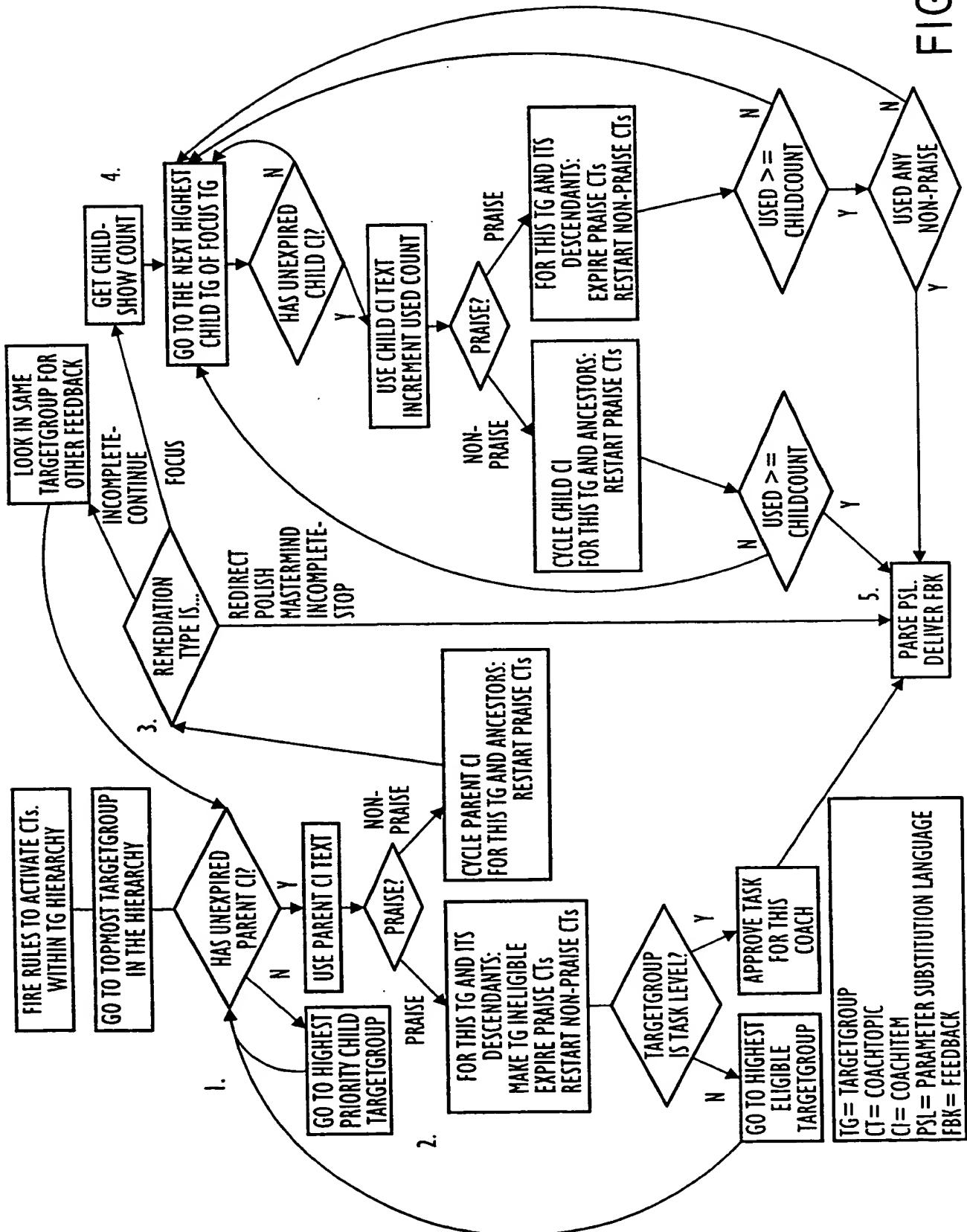


FIG. 22

FIG. 24.



14/16

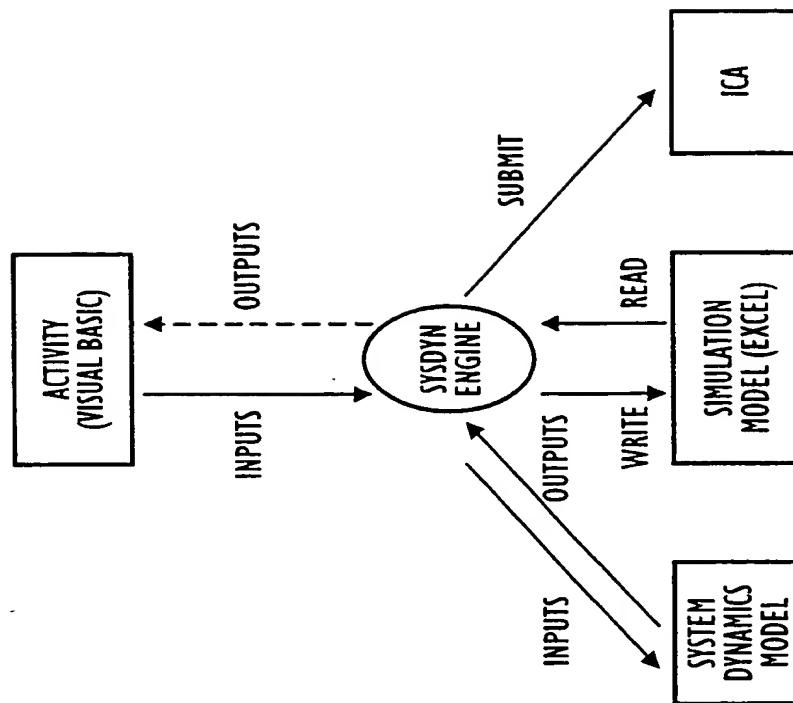
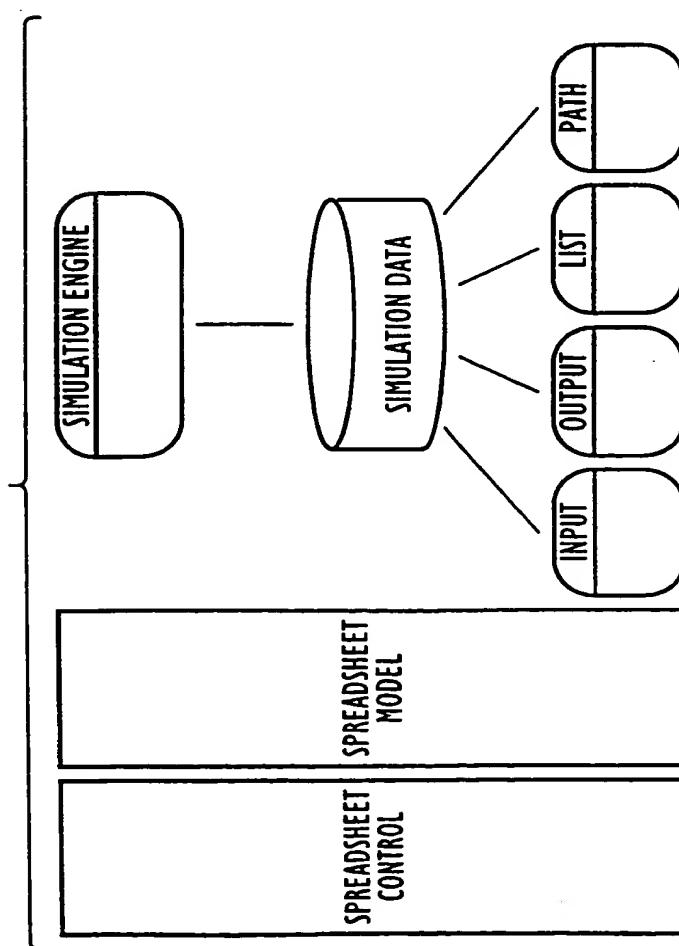


FIG. 27



SUBSTITUTE SHEET (RULE 26)

15/16

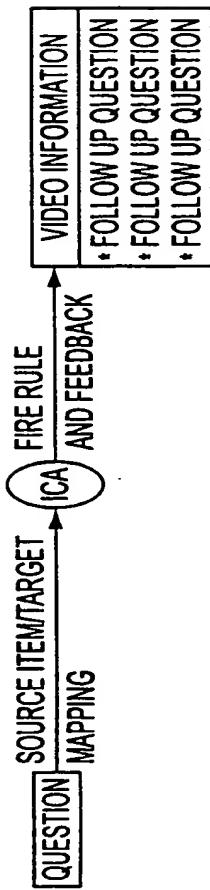


FIG. 28

FIG. 26

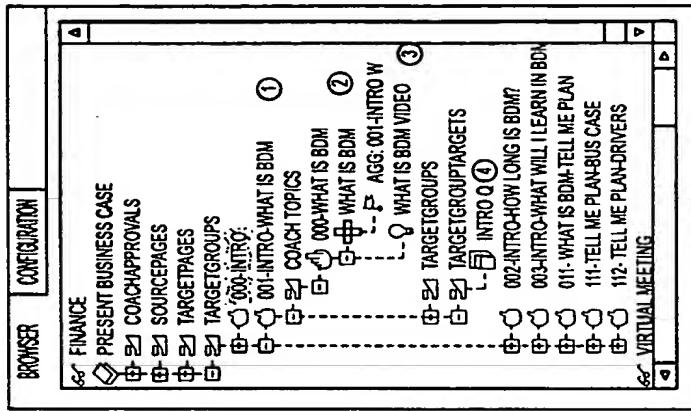


FIG. 29

16/16

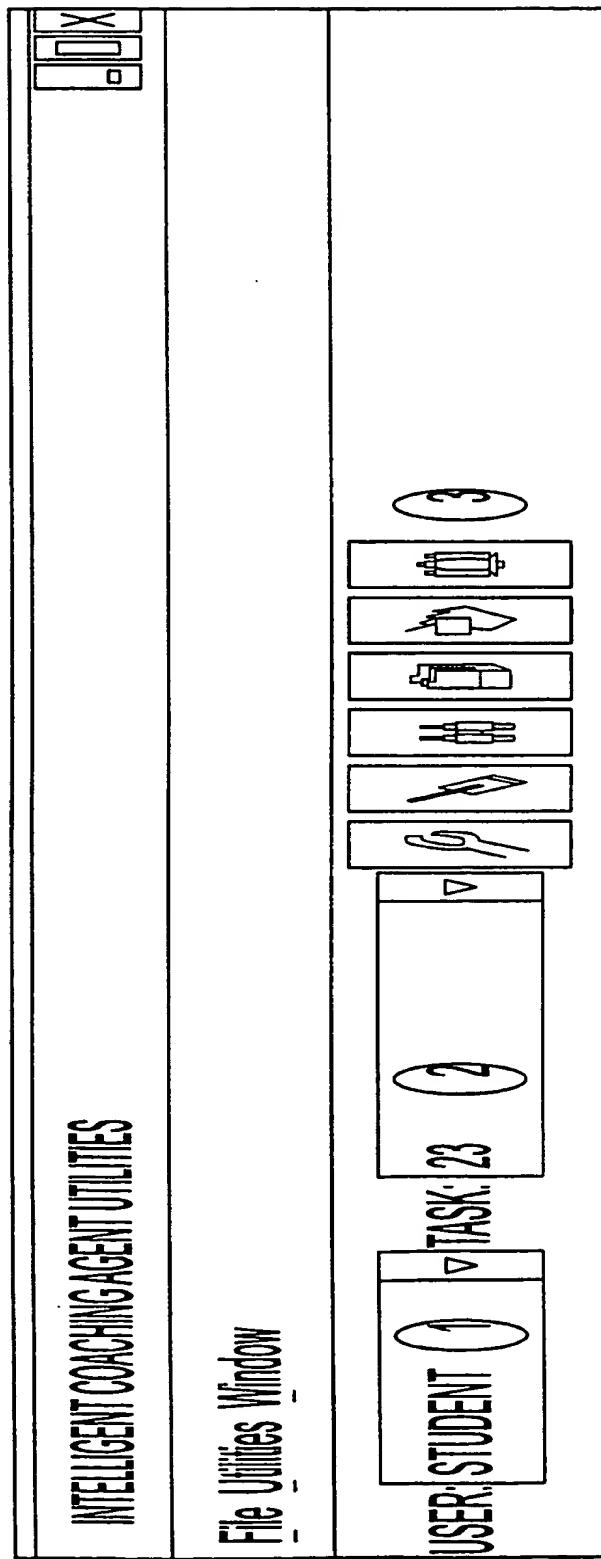


FIG. 30